

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	
	:	Case No. 05-44481
Delphi Corporation, et al.,	:	
	:	Judge Robert D. Drain
Debtors.	:	

NOTICE OF WITHDRAWAL OF APPEARANCE

Rex H. Elliott, Esq., and the law firm of Cooper & Elliott, LLC, hereby provide notice to the Court that they are hereby withdrawing their appearance in the above captioned case.

Respectfully submitted,

/s/ Rex H. Elliott

Rex H. Elliott (0054054)

Cooper & Elliott, LLC

2175 Riverside Drive

Columbus, Ohio 43221

(614) 481-6000

(614) 481-6001 (Facsimile)

Attorney for Edith C. James